

# State of South Dakota

## SEVENTY-FOURTH SESSION LEGISLATIVE ASSEMBLY, 1999

906C0309

### SENATE JOINT RESOLUTION NO. 1

Introduced by: Senators Staggers, Benson, Dennert, Dunn (Rebecca), Duxbury, Flowers, Madden, and Reedy and Representatives Duenwald, Apa, Cerny, Davis, Fischer-Clemens, Fryslie, Klaudt, Kooistra, McCoy, Napoli, Slaughter, Sutton (Daniel), Waltman, and Windhorst

1 A JOINT RESOLUTION, Proposing and submitting to the electors at the next general election  
2 an amendment to Article XI of the Constitution of the State of South Dakota to prohibit the  
3 taxation of inheritances.

4 BE IT RESOLVED BY THE SENATE OF THE STATE OF SOUTH DAKOTA, THE  
5 HOUSE OF REPRESENTATIVES CONCURRING THEREIN:

6 Section 1. That at the next general election held in the state, the following amendment to  
7 Article XI of the Constitution of the State of South Dakota, as set forth in section 2 of this Joint  
8 Resolution, which is hereby agreed to, shall be submitted to the electors of the state for approval.

9 Section 2. That Article XI of the Constitution of the State of South Dakota be amended by  
10 adopting a new section to read as follows:

11 § 15. No tax may be levied on any inheritance which results from the death of any person on  
12 or after January 1, 2005. The Legislature may not enact any law imposing such a tax.